

UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF TENNESSEE

WESTERN DIVISION

In re

RECIPROCAL OF AMERICA (ROA)
SALES PRACTICES LITIGATION

Master File No. 04-MD-1551

This Document Relates To:
All Cases

**NOTICE OF WITHDRAWAL OF ATTORNEY FROM
FIRM AND SUBSTITUTION OF COUNSEL**

PLEASE TAKE NOTICE THAT as of September 8, 2006, Kevin R. Huennekens and Alan D. Strasser are hereby withdrawn as counsel of record in said cases and Michael A. Condyles and Joseph A. Ingrisano of Kutak Rock LLP shall be substituted as counsel. Contact information is as follows:

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CERTIFICATE OF SERVICE

I hereby certify that on this 8th day of September 2006 a true copy of the foregoing Notice of Withdrawal of Attorney and Substitution of Counsel was sent via electronic delivery and/or first-class mail, postage prepaid to all parties in interest who receive electronic delivery from the Court of notices in the cases.

/s/ Kevin R. Huennekens

Counsel